

Property Tax Payments, 2002-2003 - Montgomery County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

State Tax Credits Increased in Montgomery County from \$5.9 Million in 2002 to \$11.4 Million in 2003.

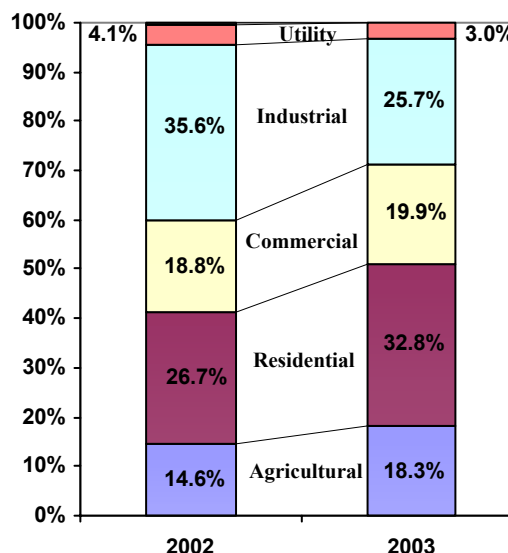
The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12 billion to \$1.87 billion, an increase of approximately \$748 million. In Montgomery County, state tax credits

Table 1. Changes in AV and Tax Bills by Property Class for Montgomery County, 2002-2003.			
Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	90.3%	82.5%	31.8%
Residential (All)	112.3%	77.4%	29.2%
Homestead Only	113.1%	66.3%	21.7%
Commercial	53.3%	52.8%	11.4%
Industrial	11.9%	-3.2%	-24.1%
Utility	0.6%	0.6%	-21.7%
Avg. All Classes	61.1%	43.3%	5.1%

increased from \$5.9 million to \$11.4 million, an increase of \$5.5 million. This paper provides a brief summary of how these factors changed property tax liabilities in Montgomery County.

Tax Shifts. Montgomery County saw a property tax shift from industrial and utility to agricultural, residential, and commercial property owners. Tax bills paid by residential, commercial, and agricultural property owners increased, while tax bills paid by industrial and utility property owners decreased (see Table 1). [Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] The reason for these shifts between classes of property was that the total of real plus personal property assessed values (AV) of residential, commercial, and agricultural property increased more than the assessed values of industrial and utility property. These figures include the effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and

Figure 1. Share of Net Property Tax Billings in Montgomery County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

levy increases. In particular, in Montgomery County a big new abatement actually reduced industrial net AV, while the tax levy rose by an unusually large amount.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential and agricultural homesteads in Montgomery County saw their tax bills increase by a smaller amount than the average residential property increase. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased much more than for homestead property. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

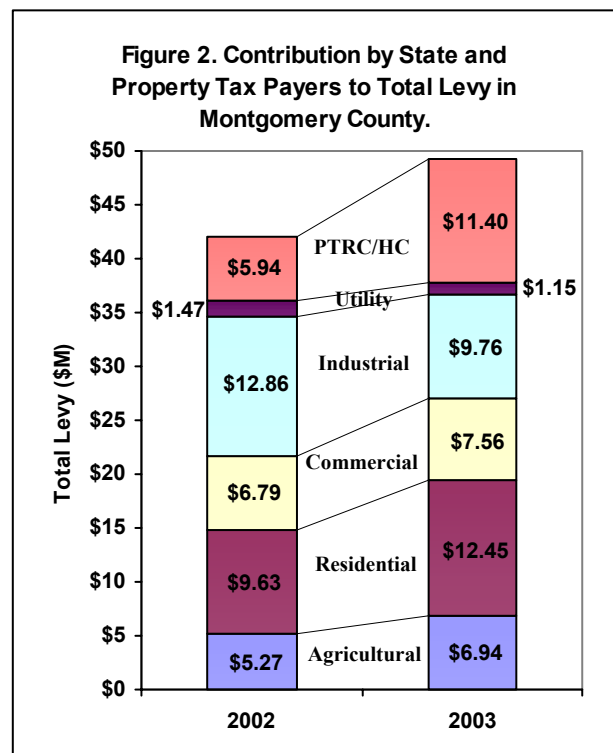
Table 2 shows tax changes for comparable properties, those with physical features that were unchanged from 2002 to 2003. In Montgomery County, substantially more residential property owners (including both homeowners and rental property owners) saw tax bill increases than decreases in 2003. Separately, many more homestead owners also saw increases rather than decreases.

Table 2. Distribution of Net Tax Changes on Comparable Residential Property in Montgomery County.				
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead - NO Levy Change -
Increased	73.3%	68.1%	59.4%	48.1%
Decreased	26.7%	31.9%	40.6%	51.9%
Increased 100% or More	17.1%	6.4%	13.5%	4.3%
Decreased 25% or More	10.7%	8.6%	16.6%	17.2%
Average Change (\$)	\$184	\$116	\$76	-\$5
Average Change (%)	26.0%	13.6%	10.8%	-0.6%
* Percentages represent the percentage of parcels affected.				

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Montgomery County saw an especially large increase in local levies in 2003. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

With no levy changes, more than half of all residential property owners would still have seen tax increases, and less than half would have seen tax decreases. For homesteads, only about half would have seen increases while half would have seen decreases. Apart from levy increases, reassessment and restructuring reduced the taxes of slightly more homeowners than they increased.

Agriculture. Taxes on agricultural property in Montgomery County rose. Overall, agricultural business taxes rose more than agricultural homestead taxes. The net assessed value on non-homestead agricultural real property doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by a smaller amount.



Business. Taxes on industrial and utility property fell in Montgomery County because net assessed values for industrial property fell slightly while utility property assessments were almost unchanged. Residential, commercial, and agricultural assessments increased. Business real property was assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. The general rise in assessed values in Montgomery County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like industrial and utility property. In Montgomery County, a large tax abatement caused part of the tax reduction for industrial property.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in Montgomery County by PTRC and state homestead credit payments increased by approximately 92%, from \$5.9 million to \$11.4 million.

Table 3 shows estimates of how Montgomery County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for residential and agricultural property owners would have been even larger. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. Montgomery County residential property taxes still increased because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was not fully offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for reducing the taxes paid on commercial and industrial property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Table 3. Effect of Tax Restructuring on Tax Bills by Property Type in Montgomery County, 2002-2003.			
Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	43.8%	31.8%	-12.0%
Residential (All)	72.8%	29.2%	-43.6%
Homestead Only	84.9%	21.7%	-63.2%
Commercial	11.8%	11.4%	-0.4%
Industrial	-20.3%	-24.1%	-3.8%
Utility	-29.9%	-21.7%	8.3%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

Montgomery County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	946,356,955	225,053,819	436,950,183	346,809,294	125,285,859	155,410,978	3,653,415
Real Deductions	91,327,161	9,036,066	73,758,781	73,758,781	1,076,141	7,456,173	0
Real Net Assessed Value	855,029,794	216,017,753	363,191,402	273,050,513	124,209,718	147,954,805	3,653,415
Personal Gross Assd. Value	512,964,893	23,297,950	4,090,050	0	83,799,612	353,012,221	48,765,060
Personal Deductions	35,088,530	0	6,000	0	166,910	34,915,620	0
Personal Net Assd. Value	477,876,363	23,297,950	4,084,050	0	83,632,702	318,096,601	48,765,060
Total Gross Assessed Value	1,459,321,848	248,351,769	441,040,233	346,809,294	209,085,471	508,423,199	52,418,475
Total Deductions	126,415,691	9,036,066	73,764,781	73,758,781	1,243,051	42,371,793	0
Total Net Assessed Value	1,332,906,157	239,315,703	367,275,452	273,050,513	207,842,420	466,051,406	52,418,475
Gross Levy	41,913,558	6,076,646	11,837,392	8,688,101	7,706,744	14,629,756	1,662,921
PTRC (Calculated)	4,976,216	720,774	1,372,470	1,004,506	915,700	1,773,750	193,510
State/County Homestead Cr. (Calculated)	920,270	88,666	831,603	831,603	0	0	0
Net Levy	36,017,072	5,267,205	9,633,318	6,851,991	6,791,044	12,856,006	1,469,411
Pay 2003							
Real Gross Assessed Value	1,819,558,410	445,621,886	931,854,144	739,147,360	229,642,131	206,102,247	6,312,508
Real Deductions	340,132,456	35,790,916	284,990,674	284,990,674	2,863,891	16,486,975	0
Real Net Assessed Value	1,479,425,954	409,830,970	646,863,470	454,156,686	226,778,240	189,615,272	6,312,508
Personal Gross Assd. Value	531,428,892	26,896,550	4,556,390	0	90,846,781	362,721,171	46,408,000
Personal Deductions	101,415,026	0	6,000	0	55,290	101,353,736	0
Personal Net Assd. Value	430,013,866	26,896,550	4,550,390	0	90,791,491	261,367,435	46,408,000
Total Gross Assessed Value	2,350,987,302	472,518,436	936,410,534	739,147,360	320,488,911	568,823,418	52,720,508
Total Deductions	441,547,482	35,790,916	284,996,674	284,990,674	2,919,181	117,840,711	0
Total Net Assessed Value	1,909,439,820	436,727,520	651,413,860	454,156,686	317,569,730	450,982,707	52,720,508
Gross Levy	49,222,581	9,359,398	17,078,976	11,752,792	9,419,649	11,992,283	1,371,516
PTRC (Calculated)	10,591,766	2,352,297	3,929,778	2,711,465	1,854,840	2,234,044	220,639
State/County Homestead Cr. (Calculated)	767,558	67,271	700,288	700,288	0	0	0
Net Levy	37,863,256	6,939,830	12,448,910	8,341,040	7,564,809	9,758,239	1,150,877

COMPARISONS

Net Levy Percent Change	5.1%	31.8%	29.2%	21.7%	11.4%	-24.1%	-21.7%
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Contributions to Tax Bill Changes, 2002-2003

Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	92.3%	98.0%	113.3%	113.1%	83.3%	32.6%	72.8%
Gross Personal AV	3.6%	15.4%	11.4%	0.0%	8.4%	2.8%	-4.8%
Total Gross Assessed Value	61.1%	90.3%	112.3%	113.1%	53.3%	11.9%	0.6%
Net Assessed Value	43.3%	82.5%	77.4%	66.3%	52.8%	-3.2%	0.6%
Gross Levy	17.4%	54.0%	44.3%	35.3%	22.2%	-18.0%	-17.5%
Net Levy	5.1%	31.8%	29.2%	21.7%	11.4%	-24.1%	-21.7%

Actual State Credits, 2002 and 2003

	2002	2003	Change	Change%
PTRC (Abstract)	4,993,027	10,550,678	5,557,651	111.3%
State Homestead Cr. (Abstract)	942,774	848,574	-94,200	-10.0%
Total State Credits (Abstract)	5,935,801	11,399,252	5,463,451	92.0%

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
Montgomery County

Property Classification	2002 Net Tax	2003 Net Tax	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	5,267,205	6,939,830	1,672,625	31.8%	14.6%	18.3%	3.7%
Residential	9,633,318	12,448,910	2,815,592	29.2%	26.7%	32.8%	6.1%
Commercial	6,791,044	7,564,809	773,765	11.4%	18.8%	19.9%	1.1%
Industrial	12,856,006	9,758,239	-3,097,767	-24.1%	35.6%	25.7%	-9.9%
Utility	1,469,411	1,150,877	-318,534	-21.7%	4.1%	3.0%	-1.0%
Exempt	120,949	92,306	-28,643	-23.7%	0.3%	0.2%	-0.1%
Undefined	88	592	504	572.7%	0.0%	0.0%	0.0%
Total	36,138,021	37,955,563	1,817,542	5.0%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	4,742,568	6,467,014	1,724,446	36.4%	13.1%	17.0%	3.9%
Residential	9,523,553	12,365,721	2,842,168	29.8%	26.4%	32.6%	6.2%
Commercial	4,176,124	5,392,124	1,216,000	29.1%	11.6%	14.2%	2.7%
Industrial	4,352,455	3,816,034	-536,421	-12.3%	12.0%	10.1%	-2.0%
Utility	108,949	136,187	27,238	25.0%	0.3%	0.4%	0.1%
Exempt	120,949	92,306	-28,643	-23.7%	0.3%	0.2%	-0.1%
Undefined	88	592	504	572.7%	0.0%	0.0%	0.0%
Total	23,024,686	28,269,978	5,245,292	22.8%	63.7%	74.5%	10.8%
Agricultural Homesteads	1,449,765	1,754,100	304,335	21.0%	4.0%	4.6%	0.6%
Residential Homesteads	6,851,991	8,341,040	1,489,049	21.7%	19.0%	22.0%	3.0%
Total Homesteads	8,301,756	10,095,140	1,793,384	21.6%	23.0%	26.6%	3.6%
Non-Homestead Residential	2,671,562	4,024,681	1,353,119	50.6%	7.4%	10.6%	3.2%
Apartments (Over 4 Units)	946,065	1,133,724	187,659	19.8%	2.6%	3.0%	0.4%
<u>Personal Property Only</u>							
Agricultural	524,638	472,816	-51,822	-9.9%	1.5%	1.2%	-0.2%
Residential	109,765	83,189	-26,576	-24.2%	0.3%	0.2%	-0.1%
Commercial	2,614,920	2,172,686	-442,234	-16.9%	7.2%	5.7%	-1.5%
Industrial	8,503,551	5,942,205	-2,561,346	-30.1%	23.5%	15.7%	-7.9%
Utility	1,360,462	1,014,690	-345,772	-25.4%	3.8%	2.7%	-1.1%
Total	13,113,336	9,685,586	-3,427,750	-26.1%	36.3%	25.5%	-10.8%
Total Depreciables	9,161,642	5,524,010	-3,637,632	-39.7%	25.4%	14.6%	-10.8%
Total Inventory	3,841,929	4,078,386	236,457	6.2%	10.6%	10.7%	0.1%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	3,292,802	4,712,914	1,420,112	43.1%	9.1%	12.4%	3.3%
Ag Personal	524,638	472,816	-51,822	-9.9%	1.5%	1.2%	-0.2%
Total Ag Business	3,817,440	5,185,730	1,368,290	35.8%	10.6%	13.7%	3.1%
Ag Homesteads	1,449,765	1,754,100	304,335	21.0%	4.0%	4.6%	0.6%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
Montgomery County

Property Classification	2002 Net AV	2003 Net AV	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	239,315,703	436,727,520	197,411,817	82.5%	17.9%	22.8%	4.9%
Residential	367,275,452	651,413,860	284,138,408	77.4%	27.5%	34.0%	6.6%
Commercial	207,842,420	317,569,730	109,727,310	52.8%	15.6%	16.6%	1.0%
Industrial	466,051,406	450,982,707	-15,068,699	-3.2%	34.9%	23.6%	-11.3%
Utility	52,418,475	52,720,508	302,033	0.6%	3.9%	2.8%	-1.2%
Exempt	3,545,310	4,008,600	463,290	13.1%	0.3%	0.2%	-0.1%
Undefined	2,701	25,495	22,794	843.9%	0.0%	0.0%	0.0%
Total	1,336,451,467	1,913,448,420	576,996,953	43.2%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	216,017,753	409,830,970	193,813,217	89.7%	16.2%	21.4%	5.3%
Residential	363,191,402	646,863,470	283,672,068	78.1%	27.2%	33.8%	6.6%
Commercial	124,209,718	226,778,240	102,568,522	82.6%	9.3%	11.9%	2.6%
Industrial	147,954,805	189,615,272	41,660,467	28.2%	11.1%	9.9%	-1.2%
Utility	3,653,415	6,312,508	2,659,093	72.8%	0.3%	0.3%	0.1%
Exempt	3,545,310	4,008,600	463,290	13.1%	0.3%	0.2%	-0.1%
Undefined	2,701	25,495	22,794	843.9%	0.0%	0.0%	0.0%
Total	858,575,104	1,483,434,555	624,859,451	72.8%	64.2%	77.5%	13.3%
Agricultural Homesteads	69,203,132	115,026,294	45,823,162	66.2%	5.2%	6.0%	0.8%
Residential Homesteads	273,050,513	454,156,686	181,106,173	66.3%	20.4%	23.7%	3.3%
Total Homesteads	342,253,645	569,182,980	226,929,335	66.3%	25.6%	29.7%	4.1%
Non-Homestead Residential	90,140,888	192,706,784	102,565,896	113.8%	6.7%	10.1%	3.3%
Apartments (Over 4 Units)	25,845,475	45,123,634	19,278,159	74.6%	1.9%	2.4%	0.4%
<u>Personal Property Only</u>							
Agricultural	23,297,950	26,896,550	3,598,600	15.4%	1.7%	1.4%	-0.3%
Residential	4,084,050	4,550,390	466,340	11.4%	0.3%	0.2%	-0.1%
Commercial	83,632,702	90,791,491	7,158,789	8.6%	6.3%	4.7%	-1.5%
Industrial	318,096,601	261,367,435	-56,729,166	-17.8%	23.8%	13.7%	-10.1%
Utility	48,765,060	46,408,000	-2,357,060	-4.8%	3.6%	2.4%	-1.2%
Total	477,876,363	430,013,866	-47,862,497	-10.0%	35.8%	22.5%	-13.3%
Total Depreciables	338,043,842	239,899,359	-98,144,483	-29.0%	25.3%	12.5%	-12.8%
Total Inventory	135,748,471	185,564,117	49,815,646	36.7%	10.2%	9.7%	-0.5%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	146,814,621	294,804,676	147,990,055	100.8%	11.0%	15.4%	4.4%
Ag Personal	23,297,950	26,896,550	3,598,600	15.4%	1.7%	1.4%	-0.3%
Total Ag Business	170,112,571	321,701,226	151,588,655	89.1%	12.7%	16.8%	4.1%
Ag Homesteads	69,203,132	115,026,294	45,823,162	66.2%	5.2%	6.0%	0.8%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**Montgomery County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2002 to 2003	Change in Net AV 2002 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	119%	82%	32%	16%
Comparable Residential Real Prop.	109%	73%	26%	11%
Comparable Homesteads	107%	57%	14%	-1%

Distribution of Net Tax Changes on Comparable Residential Property

% Change		2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over	300%	635	4.9%	101	1.2%	417	3.2%	80	1.0%
200%	to 300%	552	4.3%	80	1.0%	501	3.9%	54	0.7%
100%	to 200%	1,020	7.9%	339	4.2%	829	6.4%	214	2.6%
50%	to 100%	2,254	17.4%	1,068	13.1%	1,501	11.6%	601	7.4%
25%	to 50%	2,077	16.0%	1,477	18.1%	1,745	13.5%	983	12.0%
10%	to 25%	1,581	12.2%	1,373	16.8%	1,441	11.1%	1,053	12.9%
5%	to 10%	572	4.4%	520	6.4%	512	3.9%	424	5.2%
0	to 5%	812	6.3%	597	7.3%	757	5.8%	518	6.3%
0	to -5%	522	4.0%	487	6.0%	681	5.3%	597	7.3%
-5%	to -10%	492	3.8%	453	5.6%	670	5.2%	611	7.5%
-10%	to -25%	1,062	8.2%	969	11.9%	1,760	13.6%	1,622	19.9%
-25%	to -50%	1,076	8.3%	600	7.4%	1,658	12.8%	1,227	15.0%
Below	-50%	312	2.4%	98	1.2%	495	3.8%	178	2.2%
		12,967	100.0%	8,162	100.0%	12,967	100.0%	8,162	100.0%
Parcels With Increases		9,503	73.3%	5,555	68.1%	7,703	59.4%	3,927	48.1%
Parcels With Reductions		3,464	26.7%	2,607	31.9%	5,264	40.6%	4,235	51.9%
Average \$ Change			\$184		\$116		\$76		-\$5
Average % Change			26.0%		13.6%		10.8%		-0.6%

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 County Parcel Tax Data - County Auditor and County Assessor

Prepared by Legislative Services Agency, June 2005.